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of sales and income tax to pay the bill on the school fund. So this will be something else to be taken into consideration when they do set the rate for that. We don't have a solid figure on what it's going to cost the, to fund the school support now.

PRESIDENT: Stand by, let's try Senator Warner. Senator Warner, do you care to respond?

SENATOR WARNER: Mr. President, I want to respond to Senator Cavanaugh's question this way. The collection for the revenue to be appropriated by the next session for the school aid is the only thing that's contained in the bill. So the effect of the proposed amendment is not a reduction in the appropriation or for even the potential appropriation but rather it would be a reduction in revenue that would be collected and earmarked for that purpose. And obviously the rates then for both sales and income tax to fund the state aid would have to be adjusted to reflect the reduction in revenue.

SENATOR CAVANAUGH: Okay. Senator Warner, well that's... then we are playing a shill game here, aren't we?

SENATOR WARNER: Well, if you call the present system a shill game, Senator Cavanaugh, it works identically the same way. I think the impact of what is attempting to be done is recognition that the additional increase in sales tax because of state aid should have a corresponding increase in the food credit tax or refund so that the impact of the additional sales tax will be minimized at least in relation to the purchase of food by the taxpayers.

SENATOR CAVANAUGH: Well, it's rather difficult to see who is going to come out the winner here. Apparently what Senators Marvel and Simpson are advocating is another increase in the sales and income tax because I agree with Senator Warner that you can't remove \$10 or \$12 million dollars from that fund and not replace it somewhere. Either he says it's a reduction of revenue and not a reduction of appropriation. But the money would be there to be appropriated if it were not reduced in revenues collected. So you cannot say, I don't believe you can say, that it's not a reduction also in appropriation. So if that need was there originally, it has to be made up either by another increase in the sales and income tax to cover this depletion of that fund or would have to be made up by the local school districts with their property tax. So we're not making any progress here at all. Somebody's making a little political hay, I think, by indicating that we're going to give the people a break on their food. But if we keep raising their taxes, they're never going to see a break on their food no matter how much we increase the exemption.

PRESIDENT: Senator Warner.

SENATOR CAVANAUGH: If we're sincere about the food exemption, let's exempt food altogether.

PRESIDENT: Excuse me. Senator Warner.

SENATOR WARNER: Mr. President, I think I should make an additional explanation which I think would relieve some of the concern that Senator Cavanaugh expresses. And this is